Destruction of photographs and records of measurements etc., on acquittal.

7. Where any person who, not having been previously convicted of an offence punishable with rigorous imprisonment for a term of one year or upwards, has had his measurements taken or has been photographed in accordance with the provisions of this Regulation, is released without trial or discharged or acquitted by any Court, all measurements and all photographs (both negatives and copies) so taken shall, unless the court or (in a case where such person is released without trial) the District Magistrate or the Assistant Commissioner in charge of the Sub-Division for reasons to be recorded in writing otherwise directs, be destroyed or made over to him.

Power to make rules.

8. (1) The Government may make rules for the purpose of carrying into effect the provisions of this Regulation.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for :—

(*a*) restrictions on the taking of photographs of persons under section 5;

(*b*) the places at which measurements and photographs may be taken;

(*c*) the nature of the measurements that may be taken;

(*d*) the method in which any class or classes of measurements shall be taken;

(*e*) the dress to be worn by a person when being photographed under section 3; and

(*f*) the preservation, safe custody, destruction and disposal of records of measurements and photographs.

Bar of suits.

9. No suit or other proceeding shall lie against any person for anything done, or intended to be done, in good faith under this Regulation or under any rule made thereunder.

A. R. BANERJI,
Dewan.

REGULATION VII OF 1922.

Regulation further to amend the Mysore Stamp Regulation, 1900.

(*Received the assent of His Highness the Maharaja on the 26th day of December* 1922.)

Whereas it is expedient to amend the Mysore Stamp Regulation, 1900;

Preamble.

His Highness the Maharaja is pleased to enact as follows:—

Short title, extent and commencement.

1. (1) This Regulation may be called the Mysore Stamp (Amendment) Regulation, 1922.

(2) It extends to the whole of Mysore.

(3) It shall come into force on the first day of February 1923.

Interpretation clause.

2. In this Regulation, the words "the principal Regulation" shall mean the Mysore Stamp Regulation, 1900.

Amendment of clause (9) of Section 2 of Regulation II of 1900.

3. To clause (9) of Section 2 of the principal Regulation, the following shall be added, namely:—"or by Schedule I-A, as the case may be."

Amendment of Section 3.

4. In Section 3 of the principal Regulation:—

(1) after clause (*c*) the following shall be inserted, namely:—

"Provided that, except as otherwise expressly provided in this Regulation, and notwithstanding anything contained in clause (*a*) or (*c*) of this section or in Schedule I, the amount indicated in Schedule I-A shall, subject to the exemptions contained in that schedule, be the duty chargeable on the following instruments:—

(*aa*) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Mysore on or after the first day of February 1923.

(*bb*) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Mysore on or after the first day of February 1923 and relates to any property situated or to any matter or thing done or to be done in Mysore and is received in Mysore;

(2) after the word "Provided", the word "also" shall be inserted.

Amendment of Section 4.

5. In Sub-Section (1) of Section 4 of the principal Regulation—

(*a*) after the words and figure "in Schedule I," the words, figure and letter "or in Schedule I-A as the case may be" shall be inserted;

(*b*) after the words "one rupee" the words "or one rupee four annas" shall be inserted;

(c) for the words "in that Schedule" the words, figures and letter "in Schedule I or in Schedule I-A as the case may be" shall be inserted.

Amendment of Section 6.

6. In Section 6 of the principal Regulation, after the word and figure "Schedule I" the words, figure and letter "or in Schedule I-A as the case may be", and after the words "one rupee" the words "or one rupee four annas as the case may be," shall be inserted.

Amendment of Section 23 A.

7. In Sub-Section (1) (*b*) of Section 23-A after the word and figure "Schedule I" the words, figure and letter "or Article No. 4 (*c*) of Schedule I-A as the case may be" shall be inserted.

Amendment of Section 24.

8. In Section 24 after the word and figure "Schedule I" the words, figures and letter "or article 15 of Schedule I-A as the case may be" shall be inserted.

Amendment of Section 29.

9. In clause (*a*) of Section 29 after the word and figure "Schedule I" the words, figure and letter "or the corresponding articles of Schedule I-A as the case may be" shall be inserted.

Amendments of Section 32.

10. In clause (*c*) of the proviso to Sub-Section (3) of Section 32, after the words "half an anna," the following shall be inserted, namely:—

"or a mortgage of crop [Article 32 (*a*) of Schedule I-A] chargeable under clauses (*aa*) or (*bb*) of Section 3 with a duty of two annas."

Amendment of Sections 35, 40 and 41.

11. In clause (*a*) of the proviso to Section 35, in Sub-Section (1) of Section 40 and in Section 41, after the words "half an anna only," the following shall be inserted, namely:—

"or a mortgage of crop [Article 32 (*a*) of Schedule I-A] chargeable under clauses (*aa*) or (*bb*) of Section 3 with a duty of two annas."

Addition of a new Schedule I-A.

12. After Schedule I of the principal Regulation, the following shall be inserted, namely:—

SCHEDULE I-A.

Stamp Duty on certain Instruments under the Mysore Stamp (Amendment) Regulation, 1922.

(*See* Section 3, first proviso.)

Description of instrument	Proper stamp duty
1. ADMINISTRATION BOND, including a bond given under Section 256 of the Indian Succession Act, 1865, Section 6 of the Government Savings Banks Act, 1873, Section 76 of the Probate and Administration Regulation, 1914, or Section 9 or Section 10 of the Succession Certificate Regulation, 1901.	
(*a*) where the amount does not exceed Rs. 1,000;	The same duty as a Bond for such amount
(*b*) in any other case	Seven rupees eight annas.
2. ADOPTION DEED, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.	Rupees twelve and annas eight only.
3. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	One rupee eight annas.
Exemptions.	
Affidavit or declaration in writing when made—	
(*a*) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or,	

Description of instrument	Proper stamp duty
(*b*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
4. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(*a*) if relating to the sale of a bill of exchange;	Two annas.
(*b*) if relating to the sale of a Government security or share in an incorporated company or other body corporate;	Subject to a maximum of fifteen rupees one anna for every Rs. 10,000 or part thereof of the value of the security or share.
(*c*) if not otherwise provided for	Ten annas.
Exemption.	
Agreement or memorandum of agreement— for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 34;	
AGREEMENT TO LEASE.—*See* Lease (No. 28)	
5. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or,	
(2) the pawn or pledge of movable property,	
where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—	
(*a*) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—	

	If drawn singly	If drawn in set of two for each part of the set	If drawn in set of three for each part of the set
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(*i*) when the amount of the loan or debt does not exceed ... 200	0 4 0	0 3 0	0 1 0
(*ii*) when it exceeds Rs. 200 but does not exceed 400	0 8 0	0 4 0	0 3 0
Do 400 do 600	0 12 0	0 6 0	0 4 0
Do 600 do 800	1 0 0	0 8 0	0 5 0
Do 800 do 1,000	1 4 0	0 10 0	0 6 0
Do 1,000 do 1,200	1 8 0	0 12 0	0 8 0
Do 1,200 do 1,600	2 0 0	1 0 0	0 12 0
Do 1,600 do 2,500	3 0 0	1 8 0	1 0 0
Do 2,500 do 5,000	6 0 0	3 0 0	2 0 0
Do 5,000 do 7,500	9 0 0	4 8 0	3 0 0
Do 7,500 do 10,000	12 0 0	6 0 0	4 0 0
Do 10,000 do 15,000	18 0 0	9 0 0	6 0 0
Do 15,000 do 20,000	24 0 0	12 0 0	8 0 0
Do 20,000 do 25,000	30 0 0	15 0 0	10 0 0
Do 25,000 do 30,000	36 0 0	18 0 0	12 0 0
and for every additonal Rs. 10,000 or part thereof in excess of Rs. 30,000 ...	12 0 0	6 0 0	4 0 0
(*b*) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under clause (*a*) (*i*) or clause (*a*) (*ii*) for amount secured.		

Description of instrument	Proper stamp duty
Exemption.	
Instrument of pawn or pledge of goods if unattested.	
6. Appointment in execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Twenty Rupees.
7. Appraisement or valuation made otherwise than under an order of the Court in the course of a suit.—	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond for such amount.
(*b*) In any other case ...	Seven rupees eight annas.
Exemptions.	
(*a*) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(*b*) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
8. APPRENTICESHIP DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.	Seven rupees eight annas.
Exemption.	
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity.	
9. ARTICLES OF ASSOCIATION OF A COMPANY.	Forty rupees.
Exemption.	
Articles of any association not formed for profit and registered under Section 26 of the Mysore Companies Regn., 1917.	
See also Memorandum of Association of a Company.	
ASSIGNMENT—*See* Conveyance, transfer and transfer of lease, as the case may be.	
ATTORNEY—*See* Power-of-attorney.	
AUTHORITY TO ADOPT—*See* Adoption deed.	
10. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
(*a*) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000.	The same duty as a Bond for such amount.
(*b*) In any other case	Ten rupees.
11. BILL OF LADING (including a through bill of lading).	Six annas.
	N.B.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set

Description of instrument	Proper stamp duty
Exemption.	
Bill of lading when executed out of Mysore and relating to property to be delivered in Mysore.	
12. BOND (as defined by Section 2 (5),) not being a DEBENTURE, and not being otherwise provided for by this Regulation or the Court-fees Regulation, 1900.	
Where the amount of value secured does not exceed Rs. 10;	Two annas.
Where it exceeds Rs. 10 and does not exceed Rs. 50;	Four annas.
Where it exceeds Rs. 50 and does not exceed Rs. 75.	Eight annas.
Where it exceeds Rs. 75 and does not exceed Rs. 100;	Twelve annas.
Where it exceeds Rs. 100 and does not exceed Rs. 200;	One rupee eight annas.
Where it exceeds Rs. 200 and does not exceed Rs. 300;	Two rupees four annas.
Where it exceeds Rs. 300 and does not exceed Rs. 400;	Three rupees.
Where it exceeds Rs. 400 and does not exceed Rs. 500;	Three rupees twelve annas.
Where it exceeds Rs. 500 and does not exceed Rs. 600;	Four rupees eight annas.
Where it exceeds Rs. 600 and does not exceed Rs. 700;	Five rupees four annas.
Where it exceeds Rs. 700 and does not exceed Rs. 800;	Six rupees.
Where it exceeds Rs. 800 and does not exceed Rs. 900;	Six rupees twelve annas.
Where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Seven rupees eight annas.
And for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees.
See Administration-Bond, Bottomry Bond, Customs Bond, Indemnity-Bond, Respodentia Bond, Security Bond.	
Exemption.	
Bond, when executed by— any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.	Same as Bond.
13. BOTTOMRY BOND, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	Seven rupees eight annas.
14. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	
See also RELEASE, Revocation of Settlement, Surrender of Lease, Revocation of Trust.	

Description of instrument	Proper stamp duty
15. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Deputy Commissioner or other Revenue officer—	
(*a*) where the purchase money does not exceed Rs. 10;	Three annas.
(*b*) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25;	Six annas.
(*c*) in any other case	The same duty as a Conveyance for a consideration equal to the amount of the purchase-money only.
16. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.	Two rupees.
17. COMPOSITON-DEED, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Fifteen rupees.
18. CONVEYANCE [as defined by Section 2 (9)], not being a Transfer charged or exempted under No. 48—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	Eight annas.
where it exceeds Rs. 50 but does not exceed Rs. 100;	One rupee four annas.
where it exceeds Rs. 100 but does not exceed Rs. 200;	Two rupees eight annas.
where it exceeds Rs. 200 but does not exceed Rs. 300;	Three rupees twelve annas.
where it exceeds Rs. 300 but does not exceed Rs. 400;	Five rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500;	Six rupees four annas.
where it exceeds Rs. 500 but does not exceed Rs. 600;	Seven rupees eight annas.
where it exceeds Rs. 600 but does not exceed Rs. 700;	Eight rupees twelve annas.
where it exceeds Rs. 700 but does not exceed Rs. 800;	Ten rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900;	Eleven rupees four annas.
where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Twelve rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Six rupees four annas.
Exemption.	
Assignment of copyright under the Indian Copyright Act, 1847; Section 5.	
CO-PARTNERSHIP-DEED. *See* Partnership.	

Description of instrument	Proper stamp duty
19. COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—	
(*i*) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee;	Twelve annas.
(*ii*) in any other case.	One rupee four annas.
Exemption.	
Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
20. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid—	
(*a*) if the duty with which the original instrument is chargeable does not exceed one rupee four annas;	The same duty as is payable on the original
(*b*) in any other case.	One rupee four annas.
Exemption.	
Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
21. CUSTOMS-BOND—	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond for such amount.
(*b*) in any other case.	Seven rupees eight annas.
22. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable...	
(*a*) by endorsement or by a separate instrument of transfer;	The same duty as a Bond for the same amount.
(*b*) by delivery.	The same duty as a Conveyance for a consideration equal to the face amount of the debenture.
Explanation.—The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
Exemption.	
A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped, in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.	
See also Bond and Sections 8 and 55.	
DECLARATION OF ANY TRUST—*See* Trust.	
DEPOSIT OF TITLE-DEEDS—*See* Agreement relating to Deposit of Title-deeds, Pawn or Pledge.	

Description of instrument	Proper stamp duty
DISSOLUTION OF PARTNERSHIP.—*See* Partnership.	
23. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Two rupees.
DOWER—Instrument of.—*See* Settlement.	
DUPLICATE.—*See* Counterpart.	
24. EXCHANGE OF PROPERTY—Instrument of.	The same duty as a Conveyance for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT.—*See* Copy.	
25. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(*a*) when the original mortgage is one of the description referred to in clause (*a*) of Article No. 31 (that is, with possession);	The same duty as a Conveyance for a consideration equal to the amount of the further charge secured by such instrument.
(*b*) when such mortgage is one of the description referred to in clause (*b*) of Article No. 31 (that is, without possession)—	
(*i*) if at the time of execution of the instrument of further charge, possession of the property is given or agreed to be given under such instrument;	The same duty as a Conveyance for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.
(*ii*) if possession in not so given.	The same duty as a Bond for the amount of the further charge secured by such instrument.
26. GIFT—Instrument of, not being a Settlement or Will or Transfer.	The same duty as a Conveyance for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service.—*See* Agreement.	
27. INDEMNITY BOND.	The same duty as a Security Bond for the same amount.
INSPECTORSHIP DEED.—*See* Composition deed.	
28. LEASE.—including an under-lease or sub-lease and any agreement to let or sub-let—	
(*a*) where by such lease, the rent is fixed and no premium is paid or delivered—	
(*i*) where the lease purports to be for a term of less than one year;	The same duty as a Bond for the whole amount payable or deliverable under such lease.
(*ii*) where the lease purports to be for a term of not less than one year, but not more than five years;	The same duty as a Bond for the amount or value of the average annual rent reserved.
(*iii*) where the lease purports to be for a term exceeding five years but not exceeding ten years;	The same duty as a Conveyance for a consideration equal to the amount or value of the average annual rent reserved.
(*iv*) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;	The same duty as a Conveyance for a consideration equal to twice the amount or value of the average annual rent reserved.
(*v*) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;	The same duty as a Conveyance for a consideration equal to three times the amount or value of the average annual rent reserved.

Description of instrument	Proper stamp duty
(*vi*) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;	The same duty as a Conveyance for a consideration equal to four times the amount or value of the average annual rent reserved.
(*vii*) where the lease purports to be for a term exceeding one hundred years or in perpetuity;	The same duty as a Conveyance for a consideration equal to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(*viii*) where the lease does not purport to be for any definite term;	The same duty as a Conveyance for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(*b*) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a Conveyance for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.
(*c*) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	The same duty as a Conveyance for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered. Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.
Exemption. Lease, executed in the case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees. *Explanation.*—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
LETTER OF GUARANTEE.—*See* Agreement.	
29. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Fifteen rupees
30. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(*a*) if accompanied by articles of association under Section 17 of the Mysore Companies Regulation, 1917.	Twenty rupees.
(*b*) if not so accompanied.	Sixty rupees.

Description of instrument	Proper stamp duty
Exemption.	
Memorandum of any association not formed for profit and registered under Section 26 of the Mysore Companies Regulation, 1917.	
31. MORTGAGE-DEED not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge, Bottomry Bond, Mortgage of a Crop, Respondentia Bond, or Security Bond.	
(*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given:	The same duty as a Conveyance for a consideration equal to the amount secured by such deed.
(*b*) when possession is not given or agreed to be given as aforesaid;	The same duty as a Bond for the amount secured by such deed.
Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article;	
(*c*) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1,000;	Twelve annas.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Do
Exemptions.	
(1) Instruments executed by persons taking advances under the Land Improvement Loans Regulation, 1890, Section 194 of the Mysore Land Revenue Code, 1888, or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
32. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(*a*) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200;	Two annas.
and for every Rs. 200 or part thereof secured in excess of Rs. 200;	Do
(*b*) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—	
for every sum secured not exceeding Rs. 100;	Three annas.

Description of instrument	Proper stamp duty
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Three annas.
33. NOTORIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a PROTEST made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. *See* also Protest of Bill or Note.	One rupee eight annas.
34. NOTE OR MEMORANDUM sent, by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(*a*) of any goods exceeding in value twenty rupees ;	Two annas.
(*b*) of any stock or marketable security exceeding in value twenty rupees.	Subject to a maximum of fifteen rupees, two annas for every Rs. 10,000 or part thereof of the value of the stock of security.
35. NOTE OF PROTEST BY THE MASTER OF A SHIP—*See* also Protest by the Master of a ship.	One rupee.
36. PARTITION—Instrument of [as defined by Section 2 (15)].	The same duty as a Bond for the amount of the value of the separated share or shares of the property. *N. B*—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated. Provided always that— (*a*) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than twelve annas (*b*) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue. (*c*) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required, for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twelve annas.
37. PARTNERSHIP—	
A.—Instrument of—	
(*a*) where the capital of the partnership does not exceed Rs. 500 ;	Five rupees.
(*b*) in any other case.	Fifteen rupees.
B.—Dissolution of—	Seven rupees eight annas.
PAWN OR PLEDGE—*See* Agreement relating to Deposit of Title-deeds Pawn or Pledge.	
38. POWER-OF-ATTORNEY—[as defined by Section 2 (21)] not being a Proxy—	
(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	Twelve annas.
(*b*) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (*a*);	One rupee eight annas.

Description of instrument	Proper stamp duty
(*c*) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Seven rupees eight annas.
(*d*) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Twelve rupees eight annas.
(*e*) when given for consideration and authorizing the attorney to sell any immovable property;	The same duty as a Conveyance for the amount of the consideration.
(*f*) in any other case	One rupee eight annas for each person authorized.
Explanation.—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.	*N.B.*—The term "Registration" includes every operation incidental to registration under the Mysore Registration Regulation, 1903.
39. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	One rupee eight annas.
40. PROTEST BY THE MASTER OF A SHIP, this is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Two rupees.
See also Note of Protest by the Master of a ship,	
41. RECONVEYANCE OF MORTGAGED PROPERTY—	
(*a*) If the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance for the amount of such consideration as set forth in the reconveyance.
(*b*) In any other case	Twelve rupees eight annas.
42. RELEASE, that is to say, any instrument (not being such a release as is provided for by Section 23-A), whereby a person renounces a claim upon another person or against any specified property—	
(*a*) if the amount of value of the claim does not exceed Rs. 1,000;	The same duty as a Bond for such amount or value as set forth in the release.
(*b*) in any other case	Seven rupees eight annas.
43. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bond for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT—	
See Settlement; Trust	
44. SECURITY BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	
(*a*) when the amount secured does not exceed Rs. 1,000;	The same duty as a Bond for the amount secured

Description of instrument	Proper stamp duty
(*b*) In any other case	Seven rupees eight annas.
Exemptions.	
Bond or other instrument, when executed—	
(*a*) By any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem;	
(*b*) executed by persons taking advances under the Land Improvement Loans Regulation, 1890, or Section 194 of the Mysore Land Revenue Code, 1888, or by their sureties, as security for the repayment of such advances;	
(*c*) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	
45. SETTLEMENT.—	
A.—Instrument of—(including a deed of dower.)	The same duty as a Bond for a sum equal to the amount or value of the property settled as set forth in such settlement.
	Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.
Exemption.	
Deed of dower executed on the occasion of a marriage between Mahomedans.	
B.—Revocation of—	The same duty as a Bond for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding twelve rupees eight annas.
See also Trust.	
46. SHARE WARRANTS to bearer issued under the Mysore Companies Regulation, 1917.	The same duty payable on a conveyance for a consideration equal to the nominal amount of the shares specified in the warrant.
Exemption.	
Share warrant when issued by a company in pursuance of the Mysore Companies Regulation, 1917, Section 43, to have effect only upon payment, as Composition for that duty, to the Deputy Commissioner of Stamp revenue of—	
(*a*) one-and-a-quarter per centum of the whole subscribed capital of the company; or	

Description of instrument	Proper stamp duty
(*b*) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—one-and-a-quarter per centum of the additional capital so issued.	
47. SURRENDER OF LEASE—	
(*a*) when the duty with which the lease is chargeable, does not exceed seven rupees eight annas ;	The duty with which such lease is chargeable.
(*b*) in any other case.	Seven rupees eight annas.
Exemption.	
Surrender of lease, when such lease is exempted from duty.	
48. TRANSFER (whether with or without consideration)—	
(*a*) of shares in an incorporated company or other body corporate ;	One-half of the duty payable on a Conveyance for a consideration equal to the value of the share.
(*b*) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by Section 8 ;	One-half of the duty payable on a Conveyance for a consideration equal to the face amount of the debenture.
(*c*) of any interest secured by a bond, mortgage-deed or policy of insurance,—	
(i) if the duty on such bond, mortgage deed or policy does not exceed five rupees ;	The duty with which such bond, mortgage deed or policy of insurance is chargeable.
(ii) in any other case	Seven rupees eight annas.
(*d*) of any trust-property from one trustee to another trustee, or from a trustee to a beneficiary.	Seven rupees eight annas or such smaller amount as may be chargeable under clauses (*a*) to (*c*) of this article.
Exemptions.	
Transfers by endorsement—	
(*a*) of a bill of exchange, cheque or promissory note ;	
(*b*) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods	
(*c*) of a policy of insurance ;	
(*d*) of securities of the Government of India and of Mysore.	
See also Section 8.	
49. TRANSFER OF LEASE by way of assignment, and not by way of under-lease.	The same duty as a Conveyance for a consideration equal to the amount of the consideration for the transfer.
Exemption	
Transfer of any lease exempt from duty.	
50 TRUST—	
A—DECLARATION OF—of, or concerning, any property when made by any writing not being a Will.	The same duty as a Bond for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding twenty rupees.
B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will.	The same duty as a Bond for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding Rs. 12-8-0.
See also Settlement.	
VALUATION—*See* Appraisement.	

Description of instrument	Proper stamp duty
51. WARRANTT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Six annas.

A. R. BANERJI,
Dewan.

REGULATION VIII OF 1922.

A Regulation further to amend the Mysore Court Fees Regulation, 1900.

(Received the assent of His Highness the Maharaja on the 26th day of December 1922.)

WHEREAS it is expedient further to amend the Mysore Court Fees Regulation, 1900; His Highness the Maharaja is pleased to enact as follows :—

Short title, application and commencement.

1. (*a*) This Regulation may be called the Mysore Court Fees (Amendment) Regulation, 1922.

(*b*) It extends to the whole of Mysore.

(*c*) It shall come into force on the first day of February 1923.

Interpretation clause.

2. (1) In this Regulation 'the principal Regulation' shall mean 'the Mysore Court Fees Regulation, 1900.

(2) In this Regulation and in the principal Regulation unless there is anything repugnant in the subject or context, 'Memorandum of appeal' shall include memorandum of cross objection.

Amendment of Section 4.

3. In Section 4 of the principal Regulation the words "except suits for relief under Section 91 or Section 92 of the Code of Civil Procedure, 1911," shall be added between the words "mentioned' and 'shall.'

Amendment of Section 4 (ii)

4. In Section 4 (ii) of the principal Regulation after the words 'shall be deemed to be" the words 'in suits for maintenance, the amount claimed to be payable for one year and in other suits' shall be added.

Addition of a proviso to Section 4 (iv).

5. The following shall be added after the words 'Memorandum of appeal' in Section 4, paragraph iv, of the principal Regulation :—

'Provided that in suits coming under sub-clause (*c*); in cases where the relief sought is with reference to any immovable property, such valuation shall not be less than half the value of the immovable property calculated in the manner provided for by paragraph (v) of this section.'

Addition to Section 4.

6. In Section 4 of the principal Regulation between paragraphs iv and v, the following paragraph shall be added as iv-A :—

'In a suit for cancellation of a decree for money or other property having a money value, or other document securing money or other property having such value,

according to the value of the subject-matter of the suit, and such value shall be deemed to be—

if the whole decree or other document is sought to be cancelled, the amount or the value of the property for which the decree was passed or the other document executed,

if a part of the decree or other document is sought to be cancelled, such part of the amount or value of the property.'